

BEFORE THE BOARD OF PUBLIC ACCOUNTANTS  
DEPARTMENT OF LABOR AND INDUSTRY  
STATE OF MONTANA

In the matter of the transfer     ) NOTICE OF TRANSFER  
of ARM 8.54.101 through            )  
8.54.906, pertaining to the        )  
board of public accountants        )

TO: All Concerned Persons

1. Pursuant to Chapter 483, Laws of Montana 2001, effective July 1, 2001, the Board of Public Accountants was transferred from the Department of Commerce to the Department of Labor and Industry, ARM Title 24, chapter 201.

2. The Department of Labor and Industry has determined that the transferred rules will be numbered as follows:

<u>OLD</u>	<u>NEW</u>	
8.54.101	24.201.101	Board Organization
8.54.201	24.201.201	Procedural Rules
8.54.202	24.201.202	Public Participation Rules
8.54.203	24.201.405	Committees
8.54.204	24.201.301	Definitions
8.54.205	24.201.415	Use Of CPA/LPA Designation
8.54.401	24.201.401	Board Meetings
8.54.408	24.201.501	Education Requirements
8.54.409	24.201.502	Accounting And Auditing
		Experience Requirements
8.54.410	24.201.410	Fee Schedule
8.54.411	24.201.2101	Expiration - Renewal
8.54.415	24.201.528	Licensure Of Out-Of-State
		Applicants
8.54.416	24.201.529	Licensure Of Foreign-Trained
		Applicants
8.54.417	24.201.506	Previous Applications In Effect
8.54.418	24.201.535	Reactivation Of Inactive And
		Revoked Status
8.54.421	24.201.511	Implementation Of The Computer-
		Based Uniform Certified Public
		Accountant Examination
8.54.422	24.201.510	Examinations
8.54.423	24.201.518	Examination Credits - Out-Of-
		State Candidates
8.54.424	24.201.516	Granting Of Examination Credit
8.54.425	24.201.512	Transition Rule For Applicants
		Who Have Pre-Computer-Based
		Examination Conditional Credit
8.54.426	24.201.524	Cheating
8.54.427	24.201.517	Acceptance Of Examination
24-12/22/05		Montana Administrative Register

# Credits

8.54.602A	24.201.701	Definitions
8.54.603	24.201.704	Independence
8.54.604	24.201.705	Integrity And Objectivity
8.54.605	24.201.709	Commissions
8.54.606	24.201.710	Contingent Fees
8.54.608	24.201.706	Competence
8.54.609	24.201.715	Auditing Standards
8.54.610	24.201.716	Accounting Principles
8.54.611	24.201.719	Forecasts
8.54.612	24.201.720	Confidential Client Information
8.54.613	24.201.723	Records
8.54.614	24.201.707	Discreditable Acts
8.54.616	24.201.726	Advertising
8.54.617	24.201.717	Other Technical Standards
8.54.702	24.201.2410	Enforcement Against Licensees
8.54.703	24.201.2411	Enforcement Procedures -
		Investigations
8.54.707	24.201.2401	Complaint Procedure
8.54.802	24.201.2106	Basic Requirement
8.54.803	24.201.2108	Who Must Comply - General
8.54.804	24.201.2113	Non-Resident Holders Of A Permit
		To Practice -- Compliance
8.54.806	24.201.2154	Hardship Exception
8.54.807	24.201.2155	Other Exceptions
8.54.809	24.201.2114	Out-Of-State Applicants
		Continuing Education Requirement
8.54.810	24.201.2161	<del>Reentry</del> <u>Reinstatement</u>
8.54.811	24.201.2130	Programs Which Qualify
8.54.812	24.201.2146	<del>Controls And Continuing</del> <u>Education Reporting For Permit</u>
		<u>To Practice</u>
8.54.813	24.201.2131	Acceptable Subject Matter For
		Qualifying Programs
8.54.814	24.201.2132	Acceptable Programs
8.54.815	24.201.2136	Credit Hours Granted - General
8.54.816	24.201.2137	Credit For Formal Individual
		Study Programs
8.54.817	24.201.2138	Credit For Service As Lecturer,
		Discussion Leader, Speaker Or
		Report Reviewers
8.54.818	24.201.2139	Credit For Published Articles,
		Books, Etc.
8.54.819	24.201.2147	Evidence Of Completion -
		Retention
8.54.820	24.201.2148	Verification
8.54.821	24.201.2145	Reporting Requirements
8.54.822	24.201.2105	Advisory Committee
8.54.823	24.201.2120	Statement On Standards For
		Formal Continuing Education
		Programs

8.54.824	24.201.2121	Standards For CPE Program Development
8.54.825	24.201.2122	Standards For CPE Program Presentation
8.54.826	24.201.2123	Standards For CPE Program Measurement
8.54.827	24.201.2124	Standards For CPE Reporting
8.54.901	24.201.1101	Introduction
8.54.902	24.201.1102	Definitions
8.54.903	24.201.1106	Statement By Permit Holders
8.54.904	24.201.1107	Filing Of Reports
8.54.905	24.201.1108	Alternatives And Exemptions
8.54.906	24.201.1115	Reviews And Enforcement

3. The transfer of rules is necessary because this board was transferred from the Department of Commerce to the Department of Labor and Industry by the 2001 legislature by Chapter 483, Laws of Montana 2001.

BOARD OF PUBLIC ACCOUNTANTS  
GARY KASPER, LPA, CHAIRPERSON

/s/ MARK CADWALLADER  
Mark Cadwallader  
Alternate Rule Reviewer

/s/ KEITH KELLY  
Keith Kelly, Commissioner  
DEPARTMENT OF LABOR AND INDUSTRY

Certified to the Secretary of State December 12, 2005